

addition to showing us the importance of family, friendship, happiness and history. Buck taught us about baseball. But more importantly, Buck taught us about life. He is a wonderful role model, and I thank him for his contributions to the Kansas City metropolitan region and to our United States of America.

THE SELF-EMPLOYED H.E.A.L.T.H.
ACT

HON. LORETTA SANCHEZ

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 9, 2005

Ms. LORETTA SANCHEZ of California. Mr. Speaker, I rise today to introduce the Self-Employed H.E.A.L.T.H. Act, a bill that repeals Section 162(l) paragraph 4 of the Internal Revenue Code, and allows self-employed individuals to deduct the cost of health insurance in computing net earnings from self-employment for tax purposes.

Under current law, self-employed individuals do not share the same tax advantages for health insurance as other wage earners who work for large companies and government agencies. These wage earners can participate in plans that allow them to pay for their health insurance with pre-tax dollars. This legislation will provide self-employed workers the same benefits afforded to wage earners who work for large companies, which, in turn, will help them purchase health insurance. The National Federation of Independent Business has stated that allowing the self-employed to purchase health care pre-tax dollars will help to reduce the number of uninsured Americans.

There are over 16 million sole proprietorships in the United States. Self-employed workers represent 7 percent of the U.S. workforce. In the United States, employers play the leading role in making health insurance coverage available to workers, retirees, and their families. Two-thirds of Americans get their health insurance through an employer. For sole proprietors and other Americans, health care coverage poses a significant challenge.

Americans have always admired those who strike out on their own. They are the innovators and the entrepreneurs. We should encourage this activity by providing self-employed workers the opportunity to purchase health care as affordably as those who work for others.

A BILL TO RECOGNIZE THE PUBLIC SERVICE OF ARCHBISHOP
PATRICK FLORES

HON. CHARLES A. GONZALEZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 9, 2005

Mr. GONZALEZ. Mr. Speaker, today I introduced a House resolution recognizing the long career of public service of Archbishop Patrick Flores of the Archdiocese of San Antonio. Archbishop Flores, the first Mexican American Bishop in the United States, will be retiring on Tuesday, February 15, 2005, after 34 years of service as a bishop.

Patrick Fernandez Flores, was born on July 26, 1929 to Patricio Flores and Trinidad

Fernandez de Flores in Ganado, Texas. He was the seventh of nine children. After graduating from Kirwin High School in Galveston, Texas, Patrick Flores entered the St. Mary's Seminary in La Porte, Texas. On May 26, 1956 he was ordained to the Catholic Priesthood and served the Diocese of Galveston-Houston for the next 14 years.

On Cinco de Mayo—May 5, 1970 in San Antonio, Texas, Patrick Fernandez Flores was consecrated a bishop in the Archdiocese of San Antonio. His appointment was an event of great significance in the history of South Texas and the United States. While the Mexican-American community was one of the largest Catholic communities in the United States, until that day in 1970 there had never been a Mexican-American bishop. In that regard, like other civil rights leaders of the time, Archbishop Flores broke a barrier in a major national institution—the Catholic Church, and in doing so, he helped to lay the groundwork for a more equal society. Less than a decade later, in 1979, Bishop Flores was consecrated Archbishop for his Archdiocese.

Archbishop Flores has committed his life not only to the service to his Church but to the wider community. He has been a leader on countless public policy issues that improved the lives of his parishioners and created new opportunities for many Americans to participate in the American Dream. He has long been an advocate for public housing, for the rights of immigrants, for health care for the poor, for economic development, for education, and for multi-cultural understanding.

Among his many accomplishments were the creation of the Mexican American Cultural Center, a unique program dedicated to developing Catholic leadership that is responsive to the needs of increasing diverse society, and contributing to the establishment of the Hispanic Scholarship Fund, a national program that has provided over 68,000 college scholarships to economically disadvantaged Hispanics. At the heart of both these programs is the heart of the Archbishop's social vision of giving hope to the disadvantaged and constructing a society that respects diversity and truly values equality.

Mr. Speaker, I strongly urge the House to pass this resolution in the coming weeks. Archbishop Patrick Flores has been a national leader not only for the cause of Hispanic rights but for the rights of all Americans.

COMMENDATION OF CORMAC
O'CONNOR

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 9, 2005

Mr. MOORE of Kansas. Mr. Speaker, I rise today to congratulate a young student from the Third District of Kansas who has achieved national recognition for exemplary volunteer service in his community. Cormac O'Connor of Prairie Village has just been named one of the top honorees in the state of Kansas by the 2005 Prudential Spirit of Community Awards program, an annual honor conferred on the most impressive student volunteers in each state, the District of Columbia, and Puerto Rico. This is truly an extraordinary honor, as more than 20,000 young people across the

country were considered for recognition this year.

Cormac is being recognized for implementing an intergenerational arts program that brought senior citizens and at-risk children together for classes in visual arts, movement, theater, and jazz.

In light of statistics that indicate Americans today are less involved in their communities than they once were, it's vital that we encourage and support the kind of selfless contribution this young citizen has made. People of all ages need to think more about how we can work together at the local level to ensure the health and vitality of our towns and neighborhoods. Young volunteers like Cormac are inspiring examples to all of us, and are among our brightest hopes for a better tomorrow.

Mr. Speaker, the program that brought this young role model to our attention—The Prudential Spirit of Community Awards—was created by Prudential Financial in partnership with the National Association of Secondary School Principals in 1995 to impress upon all youth volunteers that their contributions are critically important and highly valued, and to inspire other young people to follow their example. Over the past eight years, the program has become the Nation's largest youth recognition effort based solely on community service, with more than 170,000 youngsters participating since its inception.

Cormac should be extremely proud to have been singled out from such a large group of dedicated volunteers. I applaud Cormac for his initiative in seeking to make his community a better place to live, and for the positive impact he has had on the lives of others. His actions show that young Americans can—and do—play important roles in our communities, and that America's community spirit continues to hold tremendous promise for the future.

THE ERRONEOUS TAX REFUND
FAIRNESS ACT

HON. LORETTA SANCHEZ

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 9, 2005

Ms. LORETTA SANCHEZ of California. Mr. Speaker, I rise today to introduce the Erroneous Tax Refund Fairness Act, a bill to ensure the fair treatment of tax payers who return overpaid tax refunds and are penalized for it.

The deadline for filing tax returns will be here before you know it. Most Americans receive a refund, and our constituents enjoy getting back the money they earned from the IRS. However, even the IRS can make mistakes and occasionally people receive more money than they should. Those who have filed misleading information on their tax returns should be punished for their actions. But did you know that if a person is mistakenly overpaid and attempts to return the excess payment to the IRS, they must pay accrued interest on the amount of the erroneous refund?

The legislation I am introducing today would abate the interest on erroneous tax refunds if the person receiving the refund made a good-faith effort in a timely manner to return the money to the IRS. The bill also includes language that gives the Secretary of the Treasury discretion over whether or not to abate the interest. If the Secretary establishes that the